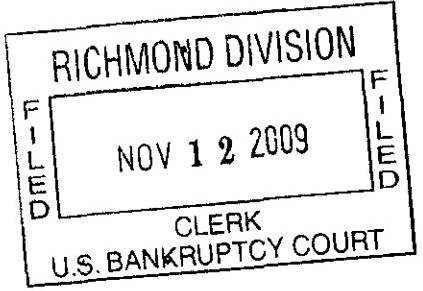


UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION



In re: §
CIRCUIT CITY STORES, INC. § CASE NO. 08-35653-KRH-11
§ Chapter 11
Debtor §

SUPPLEMENTAL CERTIFICATE OF SERVICE

I certify that on November 10, 2009, Texas Comptroller's Objection to Confirmation of First Amended Joint Plan of Reorganization (Docket Entry # 5168) was served by the method and to the following parties as indicated, in addition to parties previously served.

By Regular First Class Mail:

Gregg M. Galardi
Ian S. Fredericks
Skadden, Arps, Slate, Meagher & Flom LLP
One Rodney Square
PO Box 636
Wilmington, DE 19899-636

Chris L. Dickerson
Jessica S. Kumar
Skadden , Arps, Slate, Meagher & Flom LLP
155 N. Wacker Drive
Chicago, IL 60606

Douglas M. Foley and Sarah B. Boehm
McGuire Woods LLP
One James Center
901 E. Cary Street
Richmond, VA 23219

Respectfully submitted,

/s/Mark Browning
MARK BROWNING
Assistant Attorney General
Bankruptcy & Collections Division

P. O. Box 12548
Austin, TX 78711-2548
(512) 475-4883
Fax: (512) 482-8341

ATTORNEY FOR THE TEXAS
COMPTROLLER OF PUBLIC ACCOUNTS

File a Plan or Plan Related Document:

08-35653-KRH Circuit City Stores, Inc.

Type: bk

Chapter: 11 v

Assets: y

Office: 3 (Richmond)

Case Flag: JNTADMN, Appeal

U.S. Bankruptcy Court

Eastern District of Virginia

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The following transaction was received from Mark E. Browning entered on 10/7/2009 at 9:38 AM EDT and filed on 10/7/2009

Case Name: Circuit City Stores, Inc.

Case Number: 08-35653-KRH

Document Number: 5168

Docket Text:

Objection to Confirmation of Chapter 11 Plan (Re: related document(s)[5124] Chapter 11 Plan filed by Circuit City Stores, Inc.) filed by Mark E. Browning of Office of the Attorney General on behalf of Texas Comptroller of Public Accounts. (Browning, Mark)

The following document(s) are associated with this transaction:

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08-35653-KRH Notice will be electronically mailed to:

Robin S. Abramowitz on behalf of Creditor Bond Circuit VIII Delaware Business Trust
abramowitz@larypc.com

Angela Sheffler Abreu on behalf of Creditor PNY Technologies, Inc.
aabreu@mccarter.com, rowan20@excite.com

Benjamin C. Ackerly on behalf of Creditor COMSYS Information Technology Services, Inc. and COMSYS Services, LLC
backerly@hunton.com, cloving@hunton.com

Christopher M. Alston on behalf of Creditor 507 Northgate LLC
alstc@foster.com, laboj@foster.com

Mark K. Ames on behalf of Creditor Commonwealth of Virginia, Department of Taxation
mames777@yahoo.com

Heather Lynn Anderson on behalf of Creditor State of New Jersey, Division of Taxation
Heather.Anderson@dol.lps.state.nj.us

Tara B. Annweiler on behalf of Creditor American National Insurance Company
tannweiler@greerherz.com

Henry P. Baer on behalf of Creditor Bell'O International Corp.
CSommer@fdh.com, csommer@fdh.com

Peter Barrett on behalf of Creditor Cole CC Groveland FL, LLC
peter.barrett@kutakrock.com, lynda.wood@kutakrock.com; sara.abrams@kutakrock.com; elenora.allen@kutakrock.com

Raymond William Battaglia on behalf of Creditor Miner Corporation
rbattaglia@obhi.com

Philip C. Baxa on behalf of Creditor Dicker-Warmington Properties
phil.baxa@mercercrigiani.com, liz.camp@mercercrigiani.com

Brett Christopher Beehler on behalf of Creditor Charles County, Maryland
bbeehler@mrrlaw.net, lsansbury@mrrlaw.net

Christopher R. Belmonte on behalf of Creditor International Business Machines Corporation
cbelmonte@ssbb.com, asnow@ssbb.com, pboswick@ssbb.com

JUDGE'S COPY

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re:
CIRCUIT CITY STORES, INC.
Debtor

§ CASE NO. 08-35653-KRH-11
§ Chapter 11
§

**TEXAS COMPTROLLER'S OBJECTION TO CONFIRMATION
OF FIRST AMENDED JOINT PLAN OF REORGANIZATION**

The Texas Comptroller of Public Accounts ("Texas Comptroller"), appearing through the Texas Attorney General's Office, objects on the following grounds to confirmation of the First Amended Joint Plan of Reorganization (the "Plan") proposed by the Debtors and Official Committee of Unsecured Creditors.

1. The Texas Comptroller timely filed a proof of claim for \$1,690,627.18 for pre-petition sales-use tax. Based upon tax liens perfected pre-petition against the Debtors' assets in Texas, the claim was filed as a secured claim. The Comptroller believes the claim to be an oversecured claim. To the extent of any shortfall in collateral value (the Comptroller does not believe there is any such shortfall), the claim is entitled to priority treatment pursuant to 11 U.S.C. § 507(a)(8)(C).
2. Additional Texas franchise taxes are due from the Debtors for 2008 and 2009, but the Debtors failed to file required franchise tax returns, so the exact amount of such claims are unknown.
3. As an oversecured creditor, the Texas Comptroller is entitled to (i) post-petition, pre-Effective Date interest under 11 U.S.C. § 506(b), and (ii) post-Effective Date interest for any period during which the Texas Comptroller's secured claim remains unpaid. Plan Art. III. B.1 attempts to deny the Texas Comptroller its statutory right to § 506(b) interest and at the same time unilaterally declare the Texas Comptroller's claim to be unimpaired and deny the Texas Comptroller the right

to vote on the Plan as part of an impaired class.

4. The Plan does not comply with 11 U.S.C. § 506(b) and therefore, under § 1129(a)(1), (2) and (3), cannot be confirmed.

5. Since the Plan proponents failed to properly solicit votes from any oversecured creditors under the incorrect assumption that their claims were unimpaired, the Plan proponents have not complied with § 1126 and § 1129(a)(7) and (8) in the Plan solicitation process. Confirmation must therefore be denied under § 1129(a)(2) and (3).

6. Since Plan Art. III.B.1 fails to provide for post-Effective Date interest on the Texas Comptroller's oversecured claim, and since Plan Art. V.F expressly prohibits the payment of any interest between the Effective Date and the date a claim becomes an Allowed Claim (i.e., during the period any claim objection may be pending), the Plan fails to comply with § 1129(b)(2)(A) and § 511. Those sections require that post-Effective Date interest under applicable non-bankruptcy be paid on allowed secured claims so that they receive present value equal to the amount of such claims.

7. Bankruptcy Code § 362(b)(9) expressly excludes from the automatic stay governmental audits to determine tax liability. The Debtors did business in Texas, both pre- and post-petition, and were required by Texas Tax Code § 111.004 et seq. to cooperate in tax audits that the Texas Comptroller attempted to conduct. Despite multiple requests to conduct a sales-use tax audit for the pre-petition period, the Debtors refused to cooperate. Written notice of such failures and specific requests for cooperation were then made to Debtor's counsel, who ignored such notice and requests, refusing to even respond.

8. Under 28 U.S.C. §§ 959(b) and 960, the Debtors in Possession were required to obey state law, including specifically tax laws, in conducting their business. The Debtors violated §§ 959(b)

and 960 by refusing to obey Texas tax law authorizing audits of the Debtor's books and records and requiring the Debtors in Possession to cooperate with such audits. The Debtors in Possession remain in continuing violation of those statutes, and therefore cannot confirm a plan, pursuant to 11 U.S.C. § 1129(a)(2) and (3), which require that plan proponents comply with applicable provisions of Title 11, be proposed in good faith, and not by any means forbidden by law. The Debtors' illegal failure to comply with tax audits bars them from confirming a plan.

9. Additionally, the Debtors in Possession failed to file Texas corporate franchise tax returns for the years 2008 and 2009 or pay any taxes due for those periods. That also violates 28 U.S.C. §§ 959(b) and 960. Congress specifically amended § 960 in the 2005 BAPCPA amendments to require timely filing of post-petition tax returns and timely payment of post-petition taxes by debtors in possession. The Debtors in Possession violated those provisions, and for that additional reason cannot confirm a plan, pursuant to § 1129(a)(2) and (3).

10. Plan Art. V.H attempts to limit the Texas Comptroller's setoff rights. Under 11 U.S.C. § 553, setoff rights survive bankruptcy and are not affected by other sections of the Bankruptcy Code. IRS v. Luongo (In re Luongo), 259 F.3d 323 (5th Cir. 2001); In re DeLaurentiis Entertainment Group, Inc., 963 F.2d 1269, 1277 (9th Cir. 1992); Pettibone Corp. v. United Staets (In re Pettibone Corp.), 151 B.R. 960, 964 (N.D. Ill. 1993). Further, a confirmation objection is sufficient to preserve setoff rights if a plan attempts to abrogate or limit them. In re Alta+Cast, 2004 WL 484881 (Bankr. D. Del.). The Texas Comptroller objects to any alteration of its setoff rights.

11. Plan Art. VIII.G contains broad exculpation provisions that, if read literally, would excuse parties' non-compliance with applicable statutes, including tax laws. Federal law, as discussed above, requires that debtors in possession and trustees comply with applicable laws in

operating a business under Chapter 11. Nothing in the Bankruptcy Code authorizes bankruptcy courts to exculpate multiple parties from complying with applicable laws, including tax laws, post-confirmation. There is no authority for excusing compliance with the law, and statutory violations, including violations of tax laws, should be excepted from the Plan's exculpation provisions.

12. To the extent, if any, that the Texas Comptroller may hold claims entitled to priority under 11 U.S.C. § 507(a)(8), such claims are entitled, under 11 U.S.C. §§ 1129(a)(9)(C) and 511, to post-Effective Date interest at the rate determined by applicable non-bankruptcy law. (4.25% in Texas during 2009, pursuant to Texas Tax Code § 111.060.) Plan Art. III.A.2 attempts to impose a much-lower "Case Interest Rate". That violates §§ 1129(a)(9)(C) and 511, and the Plan therefore cannot be confirmed under § 1129(a)(1) and (2), which require that a plan and plan proponents comply with all applicable provisions of Title 11. The Plan proponents, represented by experienced bankruptcy counsel, know full well that a low-ball "Case Interest Rate" does not comply with §§ 1129(a)(9)(C) and 511, and they therefore are not proceeding in good faith in attempting to deprive priority tax creditors of their statutory right to interest, in violation of § 1129(a)(3).

Wherefore, the Texas Comptroller requests that confirmation of the Plan be denied and that the Comptroller have such other relief to which it may be entitled.

Respectfully submitted,

GREG ABBOTT
Attorney General of Texas

C. ANDREW WEBER
First Assistant Attorney General

DAVID S. MORALES
Deputy Attorney General for Civil Litigation

RONALD R. DEL VENTO
Assistant Attorney General
Chief, Bankruptcy & Collections Division

/s/ Mark Browning
MARK BROWNING
Assistant Attorney General
Bankruptcy & Collections Division
P. O. Box 12548
Austin, TX 78711-2548
Telephone: (512) 475-4883
Facsimile: (512) 482-8341

ATTORNEYS FOR THE TEXAS
COMPTROLLER OF PUBLIC ACCOUNTS

CERTIFICATE OF SERVICE

I certify that on October 7, 2009, a true copy of the foregoing was served by the method and to the following parties as indicated:

By Regular First Class Mail:

Michelle Mosier
Circuit City Stores, Inc.
PO Box 5695
Glen Allen, VA 23058-5695

Jeffrey N. Pomerantz and Standley E. Goldich
Pachulski Stang Ziehl & Jones, LLP
20200 Santa Monica Blvd., 11th Fl
Los Angeles, CA 90067

Robert J. Feinstein
Pachulski Stang Ziehl & Noes, LLP
780 Third Ave., 36th FL
New York, NY 10017

Lynn L. Tavener and Puala S. Beran
Tavener & Beran, PLC
20 N. Eighth St., 2nd Fl
Richmond, VA 23219

Robert B. Van Arsdale
Office of the United States Trustee
701 E. Broad St., Ste. 4304
Richmond, VA 0.006

Robert D. Clark
100 Third Street
Castle Rock, CO 80104

By Electronic Means as listed on the Court's ECF Noticing System:

Robin S. Abramowitz abramowitz@larypc.com
Angela Sheffler Abreu aabreu@mccarter.com, rowan20@excite.com
Benjamin C. Ackerly backerly@hunton.com, cloving@hunton.com
Christopher M. Alston alstc@foster.com, laboj@foster.com
Mark K. Ames mames777@yahoo.com
Heather Lynn Anderson Heather.Anderson@dol.lps.state.nj.us
Tara B. Annweiler tannweiler@greerherz.com
Henry P. Baer CSommer@fdh.com, csommer@fdh.com
Peter Barrett peter.barrett@kutakrock.com,
lynda.wood@kutakrock.com; sara.abrams@kutakrock.com; elenora.allen@kutakrock.com
Raymond William Battaglia rbattaglia@obht.com
Philip C. Baxa phil.baxa@mercertrigiani.com, liz.camp@mercertrigiani.com
Brett Christopher Beehler bbeehler@mrrlaw.net, lsansbury@mrrlaw.net
Christopher R. Belmonte cbelmonte@ssbb.com, asnow@ssbb.com, pbosswick@ssbb.com
Paula S. Beran pberan@tb-lawfirm.com, dleadbeater@tb-lawfirm.com; stavenner@tb-
lawfirm.com; jsnyder@tb-lawfirm.com
Jason B. Binford jason.binford@haynesboone.com
Ron C. Bingham rbingham@stites.com, dclayton@stites.com
Patrick M. Birney pbirney@rc.com, jcarrion@rc.com
Paul M. Black pblack@spilmanlaw.com, cquesenberry@spilmanlaw.com
Daniel F. Blanks dblanks@mcguirewoods.com
Paul S. Bliley pbliley@williamsmullen.com,
rcohen@williamsmullen.com; hpollard@williamsmullen.com
Sarah Beckett Boehm sboehm@mcguirewoods.com, kcain@mcguirewoods.com
Wanda Borges borgeslawfirm@aol.com
Anne Elizabeth Braucher anne.braucher@gmail.com
James J. Briody jim.briody@sablaw.com, kim.smith@sablaw.com
William A. Broscious wbroscious@kbbplc.com
Martin A. Brown martin.brown@lawokc.com
Steven L. Brown brown@wolriv.com, bankruptcy@wolriv.com
Timothy Francis Brown brownt@arentfox.com, gaimo.christopher@arentfox.com
Mark E. Browning bk-mbrowning@oag.state.tx.us, sherri.simpson@oag.state.tx.us

Andrew M. Brumby abrumby@shutts-law.com, rhicks@shutts-law.com
Kristen E. Burgers keburgers@venable.com
William A. Burnett aburnett@williamsmullen.com
Marc A. Busman mbusman@busmanandbusman.com
Aaron R. Cahn cahn@clm.com
Paul K. Campsen pkcampsen@kaufcan.com
Robert A. Canfield bcanfield@canfieldbaer.com,
sstanley@canfieldbaer.com;hivey@canfieldbaer.com;bhochfelder@canfieldbaer.com
Peter J. Carney jlerner@whitecase.com,jrubalcava@whitecase.com
William H. Casterline wcasterlinejr@blankeith.com, bford@bklawva.com
Eugene Chang echang@steinlubin.com
Jeffrey Chang jchang@wildman.com
Wm. Joseph A. Charboneau jcharboneau@mfgs.com, lcopenhaver@mfgs.com
Sara L. Chenetz schenetz@sonnenschein.com
Dominic L. Chiariello dc@chiariello.com
Charles W. Chotvacs cwchotvacs@gmail.com,
aconway@taubman.com;Pollack@ballardspahr.com
Anthony J. Cichello acichello@kb-law.com
City of Newport News, Virginia jdurant@nngov.com
Darrell William Clark dclark@stinson.com, cscott@stinson.com
Robert D. Clark rclark@douglas.co.us
James E. Clarke vaecf@atlanticlawgrp.com, rbailey@atlanticlawgrp.com
Tiffany Strelow Cobb tscobb@vorys.com, cdfricke@vorys.com
Andrew Lynch Cole acole@fandpnet.com
Ken Coleman Ken.Coleman@allenavery.com, amelie.baudot@allenavery.com
Michael A. Condyles michael.condyles@kutakrock.com,
lynda.wood@kutakrock.com;kimberly.pierro@kutakrock.com
Mark B. Conlan mconlan@gibbonslaw.com
Andrew S. Conway aconway@taubman.com
Eric C. Cotton hsmith@ddr.com
Robert K. Coulter robert.coulter@usdoj.gov,
sharon.abbott@usdoj.gov;USA VAE.ALX.ECF.BANK@usdoj.gov
David H. Cox dcox@jackscamp.com, phaynes@jackscamp.com;dstewart@jackscamp.com

John M. Craig johncraig@aol.com, russj4478@aol.com
Catherine Elizabeth Creely ccreely@akingump.com, bpatrick@akingump.com
William C. Crenshaw bill.crenshaw@bryancave.com,
michelle.mcmahon@bryancave.com;tammy.scott@akerman.com
Paul McCourt Curley pcurley@canfieldbaer.com, tchilders@canfieldbaer.com
Heather D. Dawson hdawson@kkgpc.com, scarlberg@kkgpc.com;kculpin@kkgpc.com
Gilbert D. Dean ddean@coleschotz.com, jdonaghy@coleschotz.com
Christopher M. Desiderio cdesiderio@nixonpeabody.com
Jaime Sue Dibble jdibble@stinson.com, lbigus@stinson.com
Louis E. Dolan ldolan@nixonpeabody.com, was.managing.clerk@nixonpeabody.com
Jennifer V. Doran jdoran@haslaw.com
Seth A. Drucker sdrucker@honigman.com
Joseph M. DuRant jdurant@nngov.com
Ronald G. Dunn bstasiak@gdwo.net
Robert A. Dybing rdybing@t-mlaw.com, pfemiani@t-mlaw.com
Sara B. Eagle eagle.sara@pbgc.gov, efile@pbgc.gov
Carl A. Eason bankruptcy@wolriv.com
Robert C. Edmundson redmundson@attorneygeneral.gov
Elizabeth A. Elam betsyelam@toase.com,
wtaylor@toase.com;cfickes@toase.com;kkalos@toase.com
Tara L. Elgie telgie@hunton.com
Bradford F. Englander benglander@wtplaw.com, bnestor@wtplaw.com;wbatres@wtplaw.com
Augustus C. Epps aepps@cblaw.com, lthompson@cblaw.com
David J. Ervin dervin@kelleydrye.com, KDWBankruptcyDepartment@kelleydrye.com
Belkys Escobar Belkys.Escobar@loudoun.gov,
Karen.Stapleton@loudoun.gov;bankrupt@loudoun.gov;Brian.Boone@loudoun.gov
K. Stewart Evans evansks@pepperlaw.com, brakeg@pepperlaw.com
Michael P. Falzone mfalzone@hf-law.com, stoboz@hf-law.com
Robert J. Feinstein rfeinstein@pszjlaw.com, rorgel@pszjlaw.com;dharris@pszjlaw.com
John D. Fiero jfiero@pszjlaw.com
Douglas M. Foley dfoley@mcguirewoods.com
Christine McAteer Ford cford@mdpcelaw.com
Gina M Fornario gifornario@nixonpeabody.com,

klove@nixonpeabody.com;sf.managing.clerk@nixonpeabody.com
Jeremy S. Friedberg jeremy.friedberg@llff.com, ecf@llff.com;gordon.young@llff.com
Jeremy S. Friedberg jsf@llff.com, ecf@llff.com;gordon.young@llff.com
Ellen A. Friedman efriedman@friedumspring.com, ramona.neal@hp.com;ken.higman@hp.com
Mark J. Friedman mark.friedman@dlapiper.com
Gary V. Fulghum gfulghum@sblsg.com, jschmeltz@sblsg.com;jrapp@sblsg.com
Karen L. Gilman KGILMAN@WOLFFSAMSON.COM
Lawrence H. Glanzer glanzer@rlglegal.com, mozelle@rlglegal.com
Brad R. Godshall bgodshall@pszjlaw.com
Douglas R. Gonzales dgonzales@wsh-law.com
Anitra D. Goodman Royster anitra.royster@nelsonmullins.com,
betsy.burn@nelsonmullins.com,raina.steward@nelsonmullins.com;terri.gardner@nelsonmullins.
com
Kimbell D. Gourley kgourley@idalaw.com, sprescott@idalaw.com
Garry M. Graber GGraber@HodgsonRuss.com,
dpiazza@hodgsonruss.com;ncalderon@hodgsonruss.com
Jeffrey J. Graham jgraham@taftlaw.com,
dwineinger@taftlaw.com;ecfclerk@taftlaw.com;docket@taftlaw.com
William A. Gray bgray@sandsanderson.com,
lhudson@sandsanderson.com;tebel@sandsanderson.com;kwalters@sandsanderson.com;mburns
@sandsanderson.com
Peter A. Greenburg pgreenburg@aol.com
Steven H. Greenfeld steveng@cohenbaldinger.com
David A. Greer dgreer@davidgreerlaw.com, ecf@davidgreerlaw.com
Elizabeth L. Gunn egunn@durrettebradshaw.com, sryan@durrettebradshaw.com
Richard E. Hagerty richard.hagerty@troutmansanders.com,
sharron.fay@troutmansanders.com;anne.clark@troutmansanders.com;;barbara.webne@troutman
sanders.com
Jerry Lane Hall jerry.hall@pillsburylaw.com, patrick.potter@pillsburylaw.com
Aaron L. Hammer ahammer@freebornpeters.com
Gina Baker Hantel agbankcal@ag.tn.gov
Michael E. Hastings michael.hastings@leclairryan.com, tonya.whitt@leclairryan.com
David Emmett Hawkins dhawkins@velaw.com
Dion W. Hayes dhayes@mcguirewoods.com

Melissa S. Hayward mhayward@lockelord.com
Andrew H. Herrick aherrick@albemarle.org
William Heuer wheuer@duanemorris.com
Robert B. Hill kcummins@hillrainey.com
John E. Hilton jeh@carmodymacdonald.com
Matthew E. Hoffman mehoffman@duanemorris.com,
lltaylor@duanemorris.com;lstopol@levystopol.com
David D. Hopper ddhopper@chlhf.com, scilino@chlhf.com
Brian D. Huben brian.huben@kattenlaw.com,
carole.levine@kattenlaw.com;dustin.branch@kattenlaw.com;donna.carolo@kattenlaw.com
Lisa Taylor Hudson lhudson@sandsanderson.com
F. Marion Hughes marion.hughes@smithmoorelaw.com
Jessica Regan Hughes jhughes@seyfarth.com,
swells@seyfarth.com;wdcdocketing@seyfarth.com
Peter C. Hughes phughes@dilworthlaw.com
Martha E. Hulley martha.hulley@leclairryan.com,
erik.gustafson@leclairryan.com;sarahleitner.kelly@leclairryan.com
Richard Iain Hutson rhutson@fullertonlaw.com
Alexander Xavier Jackins ajackins@seyfarth.com
Thomas Neal Jamerson tjamerson@hunton.com, tomjam2003@yahoo.com
Russell R. Johnson russ4478@aol.com
Christopher A. Jones cajones@wtplaw.com, wbatres@wtplaw.com
Nathan Jones heather@usdrllc.com
Dexter D. Joyner caaustin@comcast.net
Gary M. Kaplan gkaplan@fbm.com, calendar@fbm.com
Douglas D. Kappler dkappler@rdwlawcorp.com
Lawrence Allen Katz lakatz@venable.com
Adam K. Keith akeith@honigman.com, tsable@honigman.com
Gerald P. Kennedy gpk@procopio.com
Brian F. Kenney bkenney@milesstockbridge.com
Erin Elizabeth Kessel ekessel@spottsfain.com,
kligon@spottsfain.com;jwest@spottsfain.com;rchappell@spottsfain.com;tmoore@spottsfain.co
m;eanderson@spottsfain.com
Thomas G. King tking@kech.com, dholmgren@kech.com

Jeffrey E. Klusmeier Jeff.Klusmeier@ago.mo.gov
Kurt M. Kobiljak kkobi@aol.com
Michael S. Kogan mkogan@ecjlaw.com, rfraire@ecjlaw.com
Charles Gideon Korrell gkorrell@dl.com
Leonidas Koutsouftikis lkouts@magruderpc.com, mcook@magruderpc.com
Darryl S. Laddin bkrfilings@agg.com
Kevin A. Lake klake@vanblk.com,
lseaborne@vanblk.com,dszabo@vanblk.com,dalessi@vanblk.com
John J. Lamoureux jlamoureux@carltonfields.com,
lmccullough@carltonfields.com;tpaecf@cfdom.net
Ian S. Landsberg ilandsberg@lm-lawyers.com
Jennifer Langan jlangan@patreasury.org
Stephen E. Leach sleach@ltblaw.com,
ndysart@ltblaw.com;msarata@ltblaw.com;rrosado@ltblaw.com
Richard E. Lear richard.lear@hklaw.com, kimi.odonnell@hklaw.com
Robert L. Lehane rlehane@kelleydrye.com, KDWBankruptcyDepartment@KelleyDrye.com
Stephen K. Lehnardt skleh@lehnardt-law.com
Justin D. Leonard jleonard@balljanik.com
Fredrick J. Levy flevy@olshanlaw.com, mmarck@olshanlaw.com;ssallie@olshanlaw.com
Dennis T. Lewandowski dtlewand@kaufcan.com
Arthur Lindquist-Kleissler arthurlindquistkleissler@msn.com
James V. Lombardi jvlombardi@rossbanks.com
Henry Pollard Long hlong@hunton.com
John E. Lucian lucian@blankrome.com
Donald K. Ludman dludman@brownconnery.com
Christine D. Lynch clynch@goulstonstорrs.com
Joel T. Marker joel@mbt-law.com
Jeremy W. Martin jeremymartin@lawmh.com, lthompson@lawmh.com;sgardener@law.mh.com
Richard M. Maseles edvaecf@dor.mo.gov
Gary E. Mason gmason@masonlawdc.com
Bruce H. Matson bruce.matson@leclairryan.com,
kim.lord@leclairryan.com;stacy.beaulieu@leclairryan.com
David McCall bankruptcy@ntexas-attorneys.com

Kevin R. McCarthy krm@mccarthywhite.com,
wdw@mccarthywhite.com;clm@mccarthywhite.com

Michael Keith McCrory mmcrory@btlaw.com

Neil E. McCullagh nmccullagh@spottsfain.com, jstern@spottsfain.com

W. Clarkson McDow, Jr. USTPRegion04.RH.ECF@usdoj.gov

David R. McFarlin dmcfarlin@whmh.com,
psmith@whmh.com;mbretana@whmh.com;lde@whmh.com

Annemarie G. McGavin annemarie.mcgavin@bipc.com

Frank F. McGinn ffm@bostonbusinesslaw.com

Robert P. McIntosh Robert.McIntosh@usdoj.gov

John D. McIntyre jm McIntyre@wilsav.com, wedwards@wilsav.com

John G. McJunkin jm McJunkin@mckennalong.com, sparson@mckennalong.com

Jennifer McLain McLemore jm McLemore@cblaw.com, avaughn@cblaw.com

Janet M. Meiburger admin@meiburgerlaw.com

Stephen A. Metz smetz@shulmanrogers.com

C. Christopher Meyer cmeyer@ssd.com

Kalina Boyanova Miller kmiller@wileyrein.com, rours@wileyrein.com

Stephan William Milo smilo@wawlaw.com,
hvanlear@wawlaw.com;jjohnson@wawlaw.com;khunter@wawlaw.com;KRichman@wawlaw.c
om;wlevin@wawlaw.com

Satchidananda Mims smims21@hotmail.com

Malcolm M. Mitchell mmmitchell@vorys.com,
sbanerjee@vorys.com;klehman@vorys.com;cmbrosius@vorys.com

Byron Z. Moldo bmoldo@ecjlaw.com, tmelendez@ecjlaw.com

Joseph T. Moldovan bankruptcy@morrisoncohen.com

Denise S. Mondell denise.mondell@po.state.ct.us

Valerie P. Morrison vmorrison@wileyrein.com, rours@wileyrein.com

Michael D. Mueller mmueller@cblaw.com, avaughn@cblaw.com

Mona M. Murphy mona.murphy@akerman.com,
tammy.scott@akerman.com;joan.levit@akerman.com

Thomas Francis Murphy tmurphy@dclawfirm.com, rgreenberg@dclawfirm.com

Kevin M. Newman knewman@menterlaw.com

Steven H. Newman snewman@katskykorins.com

Alan Michael Noskow anoskow@pattonboggs.com, tbryan@pattonboggs.com

Darlene M. Nowak nowak@marcus-shapira.com
Michael John O'Grady mjogrady@fbtlaw.com, ahammerle@fbtlaw.com
Samuel S. Oh sam.oh@limruger.com
Tracey Michelle Ohm tohm@stinson.com, tmackey@stinson.com
Mary E. Olden molden@mhalaw.com, akauba@mhalaw.com
Laura Otenti lotenti@pbl.com
Ronald Allen Page rpage@cantorarkema.com
Craig M. Palik cpalik@yahoo.com, cpalik@mhlawyers.com
R. Chase Palmer cpalmerplf@gmail.com
Min Park mpark@cblh.com
Paul J. Pascuzzi ppascuzzi@ffwplaw.com
Peter M. Pearl ppearl@sandsanderson.com
Frank T. Pepler fpepler@peplermastromonaco.com
Christopher L. Perkins christopher.perkins@leclairryan.com,
stacie.wetzler@leclairryan.com;stacy.beaulieu@leclairryan.com
Rhett E. Petcher rpetcher@seyfarth.com
Loc Pfeiffer loc.pfeiffer@kutakrock.com,
lynda.wood@kutakrock.com;sheree.edington@kutakrock.com;kimberly.pierro@kutakrock.com
Kimberly A. Pierro kimberly.pierro@kutakrock.com,
sheree.edington@kutakrock.com;sara.abrams@kutakrock.com;lynda.wood@kutakrock.com;michael.condyles@kutakrock.com
David M. Poitras dmp@jmbm.com
Jeffrey N. Pomerantz jpomerantz@pszjlaw.com
Courtney E. Pozmantier cpozmantier@ktbslaw.com, mtuchin@ktbslaw.com
Raymond Pring rpring@pringlaw.com
Julie Ann Quagliano quagliano@quagseeg.com, belcher@quagseeg.com
Albert F. Quintrall a.quintrall@quintrall.com
William H. Ramsey ramseywh@doj.state.wi.us, gurholts@doj.state.wi.us
Victoria A. Reardon reardonv@michigan.gov, jacksonst@michigan.gov
Michael Reed othercourts@mvalaw.com
Linda Dianne Regenhardt lregenhardt@garyreg.com,
jtadlock@garyreg.com;cmarchant@garyreg.com
Thomas W. Repczynski trepczynski@beankinney.com, bsockwell@beankinney.com

Matthew Righetti matt@righettilaw.com, erin@righettilaw.com
Fred B. Ringel fbr@robinsonbrog.com
Philip M. Roberts mroberts@bdlaw.org
Terri A. Roberts pcaocvbk@pcao.pima.gov
Wendy Michele Roenker wroenker@cityofchesapeake.net
James H. Rollins jim.rollins@hklaw.com, avis.francis@hklaw.com
Martha E. Romero romero@mromerolawfirm.com
Jeremy Brian Root jroot@bklawva.com, tmartin@bklawva.com
Edward L. Rothberg erothberg@wkpz.com
David R. Ruby druby@mcsweeneycrump.com,
bankruptcy@mcsweeneycrump.com;druby@ecf.epiqsystems.com;druby@mcsweeneycrump.com
Michael F. Ruggio mruggio@polsinelli.com,
cdancy@polsinelli.com;ahatch@polsinelli.com;tbackus@polsinelli.com
Eric Christopher Rusnak eric.rusnak@klgates.com, klgatesbankruptcy@klgates.com
Jeremy W. Ryan jryan@saul.com
Denyse Sabagh dsabagh@duanemorris.com
Travis Aaron Sabalewski tsabalewski@reedsmith.com, shicks@reedsmith.com
Michael J. Sage msage@omm.com, kzeldman@omm.com
Rebecca L. Saitta rsaitta@wileyrein.com, rours@wileyrein.com
Troy Savenko tsavenko@gregkaplaw.com, nferenbach@gregkaplaw.com
Jeffrey Scharf jeff@taxva.com, tacspc@gmail.com
Nancy R. Schlichting nschlichting@kolawfirm.com,
bshmidheiser@kolawfirm.com;mhall@kolawfirm.com
Ann E. Schmitt aschmitt@culbert-schmitt.com
William H. Schwarzschild tschwarz@williamsmullen.com
Douglas Scott BankruptcyCounsel@gmail.com
Sheila L. Shadmand slshadmand@jonesday.com
Gilbert D. Sigala sigalaw1@aol.com
Glenn H. Silver ctbghs@aol.com
Jesse Silverman silvermanj@ballardspahr.com, pollack@ballardspahr.com
Kevin L. Sink ksink@nichollsrampton.com
John Ronald Smith jrsmith@hunton.com
Eric J. Snyder esnyder@sillerwil.com

Rhysa Griffith South sou06@co.henrico.va.us
Aryeh E. Stein astein@wtplaw.com
Richard F. Stein richard.f.stein@irs counsel.treas.gov
Peter E. Strniste pstrniste@rc.com, kcooper@rc.com
Mark Stromberg mark@stromberglawfirm.com,
sschild@stromberglawfirm.com;kiacaboni@stromberglawfirm.com
Lisa P. Sumner lsumner@poyners.com, cjeckel@poyners.com
Jeffrey L. Tarkenton jtarkenton@wCSR.com, toross@wCSR.com
Lynn L. Tavener ltavener@tb-lawfirm.com, dleadbeater@tb-lawfirm.com;jsnyder@tb-
lawfirm.com;stavener@tb-lawfirm.com
Mark D. Taylor mataylor@kilpatrickstockton.com
Robert D. Tepper rtepper@sabt.com, pcoover@sabt.com
Roy M. Terry rterry@durrettebradshaw.com, sryan@durrettebradshaw.com
Lucy L. Thomson lthomson2@csc.com
Dylan G. Trache dtrache@wileyrein.com, rours@wileyrein.com
Suzanne J. Trowbridge sjt@goodwingoodwin.com
Ronald M. Tucker rtucker@simon.com,
cmartin@simon.com,rwoodruff@simon.com,psummers@simon.com,lgrafton@simon.com,dgri
mes@simon.com
Robert B. Van Arsdale Robert.B.Van.Arsdale@usdoj.gov, USTPRegion04.RH.ECF@usdoj.gov
John P. Van Beek jvanbeek@ygbv.com,
awinokurzew@ygbv.com;hcurrier@ygbv.com;mfaulkner@ygbv.com
James G. Verrillo jverrillo@zeislaw.com
Madeleine C. Wanlsee mwanslee@gustlaw.com, rstein@gustlaw.com
Mitchell B. Weitzman mweitzman@beakinney.com, npeele@beakinney.com
Jennifer J. West jwest@spottsfain.com,
rchappell@spottsfain.com;kligon@spottsfain.com;skelly@spottsfain.com;tmoore@spottsfain.co
m;ecorbett@spottsfain.com;eanderson@spottsfain.com
Robert S. Westermann rwestermann@hf-law.com, sharris@hf-law.com
David B. Wheeler davidwheeler@mvalaw.com
Brenda M. Whinery bwhinery@mcrazlaw.com
Nicholas W. Whittenburg nwhittenburg@millermartin.com, mcsmith@millermartin.com
Michael L. Wilhelm ECF@w2lg.com
Amy Pritchard Williams amy.williams@klgates.com, hailey.andresen@klgates.com

Walter Laurence Williams walter.williams@wilsonelser.com, mary.skow@wilsonelser.com
William A. Wood trey.wood@bglp.com, gale.gattis@bglp.com
Gordon S. Woodward gwoodward@schnader.com
J. Christian Word chefiling@lw.com; robert.klyman@lw.com
Hale Yazicioglu hyazicioglu@jshllp.com
Martin J. Yeager myeager@beankinney.com, TGross@beankinney.com
Meredith Linn Yoder myoder@parkerpollard.com,
sscarce@parkerpollard.com; treid@parkerpollard.com
Jonathan W. Young young@wildman.com
German Yusufov pcaocvbk@pcao.pima.gov, alison.moreno@pcao.pima.gov
Erica S. Zaron cao.bkc@miamidade.gov
Sheila G. deLa Cruz sdelacruz@hf-law.com, jbsmith@hf-law.com

/s/ Mark Browning
MARK BROWNING